

Department of Revenue



Department Description

The Department of Revenue is comprised of two (2) budget units: Office of Revenue and Louisiana Tax Commission. Each budget unit completes a separate strategic plan and operational plan.

Department of Revenue Budget Summary

	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 7,245,664	\$ 42,143,474	\$ 41,861,030	\$ 47,081,142	\$ 44,444,420	\$ 2,583,390
State General Fund by:						
Total Interagency Transfers	223,430	248,146	248,146	248,146	248,146	0
Fees and Self-generated Revenues	70,882,178	38,031,137	38,202,730	39,886,993	40,186,041	1,983,311
Statutory Dedications	1,006,775	480,000	480,000	480,000	630,000	150,000
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	248,146	245,000	365,000	365,000	365,000	0
Total Means of Financing	\$ 79,606,193	\$ 81,147,757	\$ 81,156,906	\$ 88,061,281	\$ 85,873,607	\$ 4,716,701
Expenditures & Request:						
Office of Revenue	\$ 77,154,842	\$ 78,534,473	\$ 78,552,718	\$ 85,340,321	\$ 83,114,201	\$ 4,561,483
Louisiana Tax Commission	2,451,351	2,613,284	2,604,188	2,720,960	2,759,406	155,218
Total Expenditures & Request	\$ 79,606,193	\$ 81,147,757	\$ 81,156,906	\$ 88,061,281	\$ 85,873,607	\$ 4,716,701
Authorized Full-Time Equivalents:						
Classified	961	917	917	917	917	0
Unclassified	14	25	25	25	25	0
Total FTEs	975	942	942	942	942	0



12-440 — Office of Revenue

Agency Description

The mission of the Office of Revenue is to serve the citizens of Louisiana by efficiently administering the state's tax and regulatory statutes in a manner that will generate the highest degree of public confidence in the Office of Revenue's integrity and fairness. The Office of Revenue has pledged the following commitments as its overall goals in pursuit of its mission:

- I. **Commitment to High Standards of Service.** The department is committed to raising the standards of tax administration by providing professional, courteous, accurate and efficient service to taxpayers as they try to comply with the state's tax laws.
- II. **Commitment to Assisting Taxpayers.** The department will improve its efforts to educate and inform taxpayers of their responsibilities to file and pay tax obligations in a timely manner. Assistance will be given to facilitate easy and accurate reporting. The department will also utilize more effectively its resources to provide a greater depth and breadth of services by striving to modernize and enhance its tax administration system.
- III. **Commitment to Fair and Impartial Administration and Enforcement.** The department is committed to administering the tax laws of the state fairly, equitably and impartially, without regard to taxpayers' status, wealth, political affiliation, race, color, creed or disability. In pursuit of fair tax administration for all taxpayers, the department will identify and actively pursue those who do not voluntarily comply with their tax reporting and payment responsibilities. Furthermore, the department will exhibit honesty and integrity in all dealings with taxpayers and avoid any situation or action that could result in the slightest perception of unfair practices or questionable behavior.
- IV. **Commitment to Flexibility and Effectiveness in Serving Taxpayers.** Flexibility is essential to accommodate today's rapidly changing world. Taxpayers expect greater efficiency and responsiveness from government. Budgetary and efficiency considerations, as well as expectations from executive, legislative and judicial branches of government, also demand quicker and more accurate data and research. In addition, the need to interact effectively with federal, state and local government entities is becoming increasingly important.
- V. **Commitment to Employees and Services They Provide.** The department recognizes that its employees are its greatest asset and that they should be encouraged and empowered to use their creativity and resourcefulness in fulfilling the department's mission. Employees must be dedicated to working individually and as a team to satisfy fully the service needs of Louisiana taxpayers. Only through teamwork, training and education can staff ensure adequate response and efficient delivery of services.

The Office of Revenue is primarily responsible for the fair and equitable administration of the state's tax laws. This agency provides taxpayer assistance, uniform enforcement of the tax code, and efficient collection of the major tax revenues for the State of Louisiana.



The Office of Revenue has three programs: Tax Collection, Alcohol and Tobacco Control and Charitable Gaming.

For additional information, see:

[Office of Revenue](#)

Office of Revenue Budget Summary

	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 5,216,471	\$ 40,010,190	\$ 39,736,842	\$ 44,840,182	\$ 42,315,014	\$ 2,578,172
State General Fund by:						
Total Interagency Transfers	223,430	248,146	248,146	248,146	248,146	0
Fees and Self-generated Revenues	70,882,178	38,031,137	38,202,730	39,886,993	40,186,041	1,983,311
Statutory Dedications	584,617	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	248,146	245,000	365,000	365,000	365,000	0
Total Means of Financing	\$ 77,154,842	\$ 78,534,473	\$ 78,552,718	\$ 85,340,321	\$ 83,114,201	\$ 4,561,483
Expenditures & Request:						
Tax Collection	\$ 71,755,456	\$ 72,041,018	\$ 71,837,812	\$ 78,705,506	\$ 76,433,044	\$ 4,595,232
Alcohol and Tobacco Control	4,351,330	5,384,652	5,606,103	5,458,758	5,472,735	(133,368)
Office of Charitable Gaming	1,048,056	1,108,803	1,108,803	1,176,057	1,208,422	99,619
Total Expenditures & Request	\$ 77,154,842	\$ 78,534,473	\$ 78,552,718	\$ 85,340,321	\$ 83,114,201	\$ 4,561,483
Authorized Full-Time Equivalents:						
Classified	930	886	886	886	886	0
Unclassified	10	21	21	21	21	0
Total FTEs	940	907	907	907	907	0



440_1000 — Tax Collection

Program Authorization: Title 35, Chapter 10 of the La. Revised Statutes

Program Description

The mission of the Tax Collection Program in the Office of Revenue is to administer the state's tax and regulatory statutes in a fair and efficient manner.

The goals of the Tax Collection Program are:

- I. To ensure the experience of doing business with the department is easy and simple.
- II. To maximize revenues through enhanced education, marketing of our services, and aggressive enforcement efforts for non-compliant customers.

The Tax Collection program revolves around the concepts of data integrity and policy integrity. To implement these concepts, the program incorporates regulatory controls, management and finance, data/payment processing, collection, audit, enforcement, compliance, taxpayer services, education and community outreach as functions within the organization. These functions, in turn address the vision, mission, and goals established to meet the needs of internal and external customers.

For additional information, see:

[Federation of Tax Administrators](#)

[LA Association of Tax Administrators](#)

Tax Collection Budget Summary

	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 5,216,471	\$ 40,010,190	\$ 39,736,842	\$ 44,837,880	\$ 42,315,014	\$ 2,578,172
State General Fund by:						
Total Interagency Transfers	59,622	83,146	83,146	83,146	83,146	0
Fees and Self-generated Revenues	65,886,600	31,942,682	32,012,824	33,779,480	34,029,884	2,017,060
Statutory Dedications	584,617	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	8,146	5,000	5,000	5,000	5,000	0
Total Means of Financing	\$ 71,755,456	\$ 72,041,018	\$ 71,837,812	\$ 78,705,506	\$ 76,433,044	\$ 4,595,232
Expenditures & Request:						



Tax Collection Budget Summary

	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
Personal Services	\$ 41,614,010	\$ 41,855,464	\$ 41,596,611	\$ 45,516,288	\$ 46,446,940	\$ 4,850,329
Total Operating Expenses	12,294,914	15,529,029	13,910,544	15,386,435	12,103,732	(1,806,812)
Total Professional Services	718,109	1,255,670	1,325,812	1,426,485	1,255,670	(70,142)
Total Other Charges	16,019,841	13,349,841	14,953,831	16,105,048	16,355,452	1,401,621
Total Acq & Major Repairs	1,108,582	51,014	51,014	271,250	271,250	220,236
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 71,755,456	\$ 72,041,018	\$ 71,837,812	\$ 78,705,506	\$ 76,433,044	\$ 4,595,232
Authorized Full-Time Equivalents:						
Classified	838	795	795	795	795	0
Unclassified	9	19	19	19	19	0
Total FTEs	847	814	814	814	814	0

Source of Funding

The sources of funding for this program include State General Fund Direct, Interagency Transfers, Fees and Self-generated Revenues, Statutory Dedications and Federal Funds. Interagency Transfers are from the Department of Natural Resources for rent expense in the Houston and Dallas regional offices that are shared between the Departments. The Fees and Self-generated Revenues are derived from collection services for the New Orleans Exhibition Hall, late payment delinquent fees, negligence fees, and audit and collection fees. The Federal Funds are derived from Intermodal Surface Transportation and Efficiency Act (ISTEA). (Per R.S. 39.36B. (8), see table below for a listing of expenditures out of each Statutory Dedicated Fund.)

Tax Collection Statutory Dedications

Fund	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
Deficit Elimination/Capital Outlay Replenishment	\$ 584,617	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ (273,348)	\$ (203,206)	0	Mid-Year Adjustments (BA-7s):
\$ 39,736,842	\$ 71,837,812	814	Existing Oper Budget as of 12/02/03
Statewide Major Financial Changes:			



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ 626,313	\$ 626,313	0	Annualize Classified State Employee Merits
\$ 674,550	\$ 674,550	0	Classified State Employees Merit Increases
\$ 96,387	\$ 96,387	0	Civil Service Training Series
\$ 395,398	\$ 395,398	0	State Employee Retirement Rate Adjustment
\$ 337,238	\$ 337,238	0	Group Insurance for Active Employees
\$ 290,040	\$ 290,040	0	Group Insurance for Retirees
\$ 1,920,934	\$ 1,920,934	0	Salary Base Adjustment
\$ (1,385,680)	\$ (1,385,680)	0	Attrition Adjustment
\$ (1,565,688)	\$ (1,565,688)	0	Salary Funding from Other Line Items
\$ 271,250	\$ 271,250	0	Acquisitions & Major Repairs
\$ 0	\$ (51,014)	0	Non-Recurring Acquisitions & Major Repairs
\$ 0	\$ (70,142)	0	Non-recurring Carry Forwards
\$ 10,000	\$ 17,697	0	Risk Management
\$ 75,571	\$ 75,571	0	Legislative Auditor Fees
\$ 24,367	\$ 24,367	0	Rent in State-Owned Buildings
\$ 7,948	\$ 7,948	0	Maintenance in State-Owned Buildings
\$ 0	\$ 238,728	0	Capitol Park Security
\$ 928	\$ 928	0	UPS Fees
\$ 0	\$ 8,948	0	Civil Service Fees
\$ 0	\$ 2,728	0	CPTP Fees
\$ 69,466	\$ 69,466	0	Office of Computing Services Fees
\$ 1,588,767	\$ 1,588,767	0	Office of Information Technology Projects
Non-Statewide Major Financial Changes:			
\$ 4,959	\$ 4,959	0	Funding for increase in rent in Dallas and Baton Rouge regional offices.
\$ 110,240	\$ 110,240	0	Funding for rent increase at the Department of Public Safety Data Center.
\$ 0	\$ 64,965	0	Funding for increase in Multi-State Tax Commission (MTC) audit fees. The department, as a member of the MTC, has been able to take advantage of the MTC's audit program. The audit fee cover the costs of the MTC performing audits on taxpayers who normally resist the departments audit efforts.
\$ 47,860	\$ 47,860	0	Funding to cover the cost of increased banking fees due to the department's need of unique electronic banking services. This increase is in addition to the interagency transfer to the Department of Treasury for central depository banking services. The agency is billed directly from Bank One for the unique electronic banking services specific to this agency.
\$ 0	\$ 165,150	0	Funding for the continuation of the Operation's Division data capture outsourcing pilot program. The program allows for the keying of tax returns, particularly individual income tax returns offsite using software and hardware solutions. The program helps reduce the dependence on temporary employees during the income tax season rush.
\$ 0	\$ 1,650,000	0	Funding for overtime of permanent employees and additional temporary staff during the peak periods such as the individual income tax season and quarterly peak filings of business taxes.
\$ (627,278)	\$ (627,278)	0	Group Insurance Funding from Other Line Items



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ (395,398)	\$ (395,398)	0	Retirement Funding from Other Line Items
\$ 42,315,014	\$ 76,433,044	814	Recommended FY 2004-2005
\$ 2,962,051	\$ 2,962,051	0	Less Governor's Supplementary Recommendations
\$ 39,352,963	\$ 73,470,993	814	Base Executive Budget FY 2004-2005
			Supplementary - Renewal of the Suspension of Exemptions for various business sales transactions including non-residential utilities.
\$ 2,962,051	\$ 2,962,051	0	This represents 7% of the State General Fund and 3.9% of the Total Recommended funding for the program.
\$ 2,962,051	\$ 2,962,051	0	Total Supplementary - Renewal of the Suspension of Exemptions for various business sales transactions including non-residential utilities.
\$ 42,315,014	\$ 76,433,044	814	Grand Total Recommended

Professional Services

Amount	Description
\$618,648	Modifications to tax programs and advanced technical software support
\$269,162	Tax advice, research and counsel on litigation cases, expert testimony, report preparation, etc.
\$62,608	Media preparation and placement for major initiatives to inform the public on ways to file tax returns, check the status of returns
\$96,522	Information technology programming services
\$50,785	Legal assistance on personnel matters such as Civil Service appeals, EEOC complaints and harassment cases
\$157,945	Instruction design and presentation of materials to conduct staff training on electronic filing, specific job duties, organizational performance issues, and management training on internal controls and responsibilities
\$1,255,670	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$6,404,918	Phase 2 of the Integrated Tax System
\$6,404,918	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$142,572	Civil Service Fees
\$206,730	Legislative Auditor Expense
\$52,026	UPS Fees
\$158,823	Maintenance of State-owned Buildings
\$4,913,131	Rent in State-owned Buildings (LaSalle Building and Brandywine State Complex)



Other Charges (Continued)

Amount	Description
\$159,300	Rent in the Department of Public Safety Data Center
\$2,099,918	Office of Telecommunication fees for Capitol Park Complex Network and telephone services
\$147,466	Statewide email system
\$469,347	State Treasurer - banking fees
\$15,221	Comprehensive Public Training Program (CPTP) Fees
\$313,780	Capitol Park Security costs
\$350,354	Risk Management Fees
\$14,000	Louisiana State Register Office for rule promulgation charges
\$629,772	DOA for annual installments of equipment purchased through LEAF financing
\$278,094	Distribution to local sales tax jurisdictions pursuant to R.S. 47.302(K)
\$9,950,534	SUB-TOTAL INTERAGENCY TRANSFERS
\$16,355,452	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$20,000	Replacement of one high mileage vehicle
\$101,250	Replacement office furniture and various office equipment
\$150,000	Replacement of two automated telephone systems
\$271,250	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003
Percent of tax returns filed electronically (LAPAS CODE - 14048)	Not Applicable	Not Applicable	11.0%	14.0%	16.8%
'Percentage of tax returns filed electronically' is calculated by dividing the 'total number of returns filed electronically' by the 'total number of returns filed'.					
Total number of returns filed electronically (LAPAS CODE - 14049)	Not Applicable	Not Applicable	477,963	579,113	662,777
'Total number of returns filed electronically' is provided by Management Information Systems (MIS). It includes Individual Income tax returns (filed via the Fed/State electronic filing program, web filing, and telefiling (offered through 2001-02; will not be offered in 2002-03 or 2003-04), Sales tax returns (web filed, electronic via third party, and zero sales telefiled returns), and Withholding returns (web filed).					
Total number of returns filed (LAPAS CODE - 3457)	3,709,042	3,281,363	4,341,120	4,083,781	3,948,828

'Total number of returns filed' is the sum of the number of returns filed reported by two Divisions, Operations and Taxpayer Services. Operations prepares a quarterly report of returns filed from data included in Information Services Division's quarterly "Batch Total Statistics Report" for Corporation Income and Franchise, Excise, Individual, Withholding, Sales, Severance Oil and Gas, and Miscellaneous taxes. Taxpayer Services provides the number of Fiduciary, Gift, Inheritance and Partnership returns filed.



Tax Collection General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003
Average tax return processing time (LAPAS CODE - 6828)	Not Applicable	10.67	12.44	7.00	8.50
'Average tax return processing time' is provided from Operations Division from data included in two reports; ScanOptics "Batch Process Time Benchmark Summary" and Information Services Division "PFIOMIT report on average processing".					
Total number of tax returns processed (LAPAS CODE - 14088)	Not Applicable	Not Applicable	4,254,887	4,083,781	3,951,787
'The total number of tax returns processed' is the sum of the number of returns filed reported by two Divisions, Operations and Taxpayer Services. Operations prepares a quarterly report of returns filed from data included in Information Services Division's quarterly "Batch Total Statistics Report" for Corporation Income and Franchise, Excise, Individual, Withholding, Sales, Severance Oil and Gas, and Miscellaneous taxes. Taxpayer Services provides the number of Fiduciary, Gift, Inheritance and Partnership returns filed."					
Percentage of problem-free individual income tax returns (LAPAS CODE - 6830)	Not Applicable	91%	93%	96%	96%
'Percentage of problem-free individual income tax returns' is calculated by dividing 'the number of individual returns processed that did not contain errors' by 'the total number of individual returns processed'.					
Number of individual returns processed that did not contain errors (LAPAS CODE - 14089)	Not Applicable	Not Applicable	1,919,400	1,796,493	1,780,564
'The number of individual returns processed that did not contain errors' is determined by Post Processing Services Division from data included in the monthly "IMF620 Total Returns Processed with Edits/Errors" report generated by Information Services; the sum of the "# of returns with edits" for all edit codes is subtracted from the "# of returns with no edits or errors". Post Processing prepares a report (spreadsheet) to convert data from the IMF620 report from calendar year to fiscal year.					
Total number of individual returns processed (LAPAS CODE - 14090)	Not Applicable	Not Applicable	2,072,666	1,873,824	1,850,536
'The total number of individual returns processed' is also determined by Post Processing from data included in the daily "IRF017 Management Report Totals (beginning balance, accounts added, accounts deleted, current balance and net change)" report generated by Information Services. Post Processing prepares a cumulative report (spreadsheet) of data from the IRF017 report to determine the total number of individual returns processed.					
Percentage of problem-free sales tax returns (LAPAS CODE - 6831)	Not Applicable	95%	97%	90%	89%
'Percentage of problem-free sales tax returns' is calculated by dividing 'the number of sales returns processed that did not contain errors' by 'the total number of sales returns processed'.					
Number of sales returns processed that did not contain errors (LAPAS CODE - 14111)	Not Applicable	Not Applicable	Not Applicable	756,751	752,336
'The number of sales returns processed that did not contain errors' is determined from data generated from the Integrated Tax System (GenTax - the tax processing software package).					
Total number of sales returns processed (LAPAS CODE - 14112)	Not Applicable	Not Applicable	Not Applicable	840,476	842,771
""The total number of sales returns processed' is determined from data generated from the Integrated Tax System (GenTax - the tax processing software package).					
Percentage of taxpayer correspondence answered within 30 days of receipt (LAPAS CODE - 3483)	84%	83%	89%	93%	88%
'Percentage of taxpayer correspondence answered within 30 days of receipt' is calculated by dividing 'the number taxpayer correspondence answered within 30 days of receipt' by 'the total taxpayer correspondence answered'. Data is now provided by the Collections and Taxpayer Services Divisions. Prior to FY 2001-02, this indicator includes data from Collections, Taxpayer Services and Severance Tax Divisions, Legal, Operations and Post Processing Services Divisions. 'Percentage of taxpayer correspondence answered within 30 days of receipt' is calculated by dividing 'the number taxpayer correspondence answered within 30 days of receipt' by 'the total taxpayer correspondence answered'.					



Tax Collection General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003
Number taxpayer correspondence answered within 30 days of receipt (LAPAS CODE - 14091)	Not Applicable	Not Applicable	Not Applicable	84,572	101,069
Prior to FY 2001-02, this indicator includes data from Collections, Taxpayer Services and Severance Tax Divisions, Legal, Operations and Post Processing Services Divisions. Data is now provided by Collections and Taxpayer Services Divisions.					
Total taxpayer correspondence answered (LAPAS CODE - 14092)	Not Applicable	Not Applicable	Not Applicable	106,440	127,401
Prior to FY 2001-02, this indicator includes data from Collections, Taxpayer Services and Severance Tax Divisions, Legal, Operations and Post Processing Services Divisions. Data is now provided by Collections and Taxpayer Services Divisions.					
Percentage of department operational objectives achieved (LAPAS CODE - 6819)	Not Applicable	75%	75%	100%	63%
'Percentage of department operational objectives achieved' is calculated by dividing 'the number of department operational objectives achieved' by 'the total number of department operational objectives'.					
Number of department operational objectives achieved (LAPAS CODE - 14093)	Not Applicable	6	5	6	10
'The number of department operational objectives achieved' is determined by reviewing yearend performance progress report for performance indicator values at or within 5% of performance standards.					
Total number of department operational objectives (LAPAS CODE - 14094)	Not Applicable	8	6	6	16
For 2001-02, the Department operated under 1999-2003 Strategic Plan which included 6 objectives; 3 for Tax Collection (TC) Program, 2 for Alcohol and Tobacco Control (ATC) Program, and 1 for Charitable Gaming (CG) Program. For 2002-03, the Department operated under the 2002-2006 Strategic Plan which has 23 strategic objectives (excluding this objective--Increase the percentage of department operational objectives achieved to 90% by 2006). 18 of the 23 objectives were included in the Department's 2002-03 Operational Plan when originally submitted; however, only 16 now appear in LAPAS; 9 for TC, 2 for ATC, and 5 for CG.					
Number of reportable audit findings (LAPAS CODE - 6821)	Not Applicable	7	5	7	12
'Number of reportable audit findings' are those reported to the Department by the Legislative Auditor in the specified fiscal year for the previous fiscal year. For example, the 12 audit findings shown as Actual Yearend Performance FY 2002-2003 are the result of the Legislative Auditor's audit on the Department of Revenue for the year ended June 30, 2002.					
Percentage of total revenue collected electronically for business taxes (LAPAS CODE - 3456)	61.71%	67.43%	72.39%	65.00%	68.00%
'Percentage increase in total revenue collected electronically for business taxes' is calculated by dividing 'total electronic payments (in dollars) for business taxes transferred (in millions)' by 'total payments (in dollars) for business taxes transferred/deposited (in millions)'.					
Total electronic payments for business taxes transferred (in millions) (LAPAS CODE - 14096)	\$ 2,943.0	\$ 3,322.5	\$ 3,903.0	\$ 3,977.7	\$ 4,075.0
'Total electronic payments for business taxes transferred' is provided by Controller's Division currently from "EFT Tax Deposits vs. Manual Deposits (EFT Program Taxes Only)" pie chart report.					
Total payments for business taxes transferred/deposited (in millions) (LAPAS CODE - 14097)	\$ 4,769.1	\$ 4,927.1	\$ 5,391.7	\$ 6,112.9	\$ 6,010.0
'Total payments for business taxes transferred/deposited' is provided by Controller's Division from "EFT Tax Deposits vs. Manual Deposits (EFT Program Taxes Only)" pie chart report.					
Percentage change of total revenue collected electronically for individual taxes (LAPAS CODE - 14098)	Not Applicable	Not Applicable	0	0	1%
'Percentage increase in total revenue collected electronically for individual taxes' is calculated by dividing 'total electronic payments (in dollars) for individual taxes transferred (in millions)' by 'total payments (in dollars) for individual taxes transferred/deposited (in millions)'.					



Tax Collection General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003
Total electronic payments for individual taxes transferred (in millions) (LAPAS CODE - 14100)	\$ Not Applicable	\$ Not Applicable	\$ 0	\$ 0	\$ 3.00
'Total electronic payments for individual taxes transferred' for existing performance standard for FY 2002-03 was based primarily on an estimate of participation in payments of taxes by credit card. Other electronic payment options, however, could be debit card payments through the Louisiana EMALL, electronic check, and ACH debit web-payment programs.					
Total payments for individual taxes transferred/deposited (in millions) (LAPAS CODE - 14101)	\$ Not Applicable	\$ Not Applicable	\$ 586.00	\$ 601.10	\$ 514.60
'Total payments for individual taxes transferred/deposited' is provided by Controllers Division from 'Gross Collections - Individual Income Tax Report'.					
Percentage of total revenue collected that is deposited within 24 hours (LAPAS CODE - 3474)	70.66%	69.82%	68.50%	69.80%	73.49%
'Percentage of total revenue collected that is deposited within 24 hours' is calculated by dividing the 'total revenue collected that is deposited within 24 hours' by the 'total revenue collected'. Controller's Division calculates this performance value from data provided from four Divisions; Information Services, Operations, Taxpayer Services, and Controllers. Information Services provides the amount of revenue collected that is deposited within 24 hours for all taxes except inheritance and tobacco collected in Regional Offices and inheritance processed in the Operations Division. Taxpayer Services provides the amount of revenue collected that is deposited within 24 hours for inheritance and tobacco taxes collected in the Regional Offices. Controllers and Operations both provide information to determine the amount of inheritance taxes processed in Operations that is deposited within 24 hours. Controllers provides the total amount of inheritance tax processed in Operations which is then multiplied by the percentage of total inheritance collections deposited within 24 hours from Operations. The revenue collected and deposited within 24 hours reported by Information Services, Taxpayer Services, Operations, and Controllers are then added together and divided by total revenue collected provided by Controller's.					
Total revenue collected that is deposited within 24 hours (in millions) (LAPAS CODE - 17511)	\$ Not Applicable	\$ Not Applicable	\$ Not Applicable	\$ 4,236.60	\$ 4,309.19
Controller's Division calculates this performance value from data provided from four Divisions; Information Services, Operations, Taxpayer Services, and Controllers. Information Services provides the amount of revenue collected that is deposited within 24 hours for all taxes except inheritance and tobacco collected in Regional Offices and inheritance processed in the Operations Division. Taxpayer Services provides the amount of revenue collected that is deposited within 24 hours for inheritance and tobacco taxes collected in the Regional Offices. Controllers and Operations both provide information to determine the amount of inheritance taxes processed in Operations that is deposited within 24 hours. Controllers provides the total amount of inheritance tax processed in Operations which is then multiplied by the percentage of total inheritance collections deposited within 24 hours from Operations. The revenue collected and deposited within 24 hours reported by Information Services, Taxpayer Services, Operations, and Controllers are then added together and divided by total revenue collected provided by Controller's.					
Total revenue collected that is deposited (in millions) (LAPAS CODE - 3472)	\$ Not Applicable	\$ Not Applicable	\$ Not Applicable	\$ 6,069	\$ 5,864
Controller's Division calculates this performance value from data provided from four Divisions; Information Services, Operations, Taxpayer Services, and Controllers. Information Services provides the amount of revenue collected that is deposited within 24 hours for all taxes except inheritance and tobacco collected in Regional Offices and inheritance processed in the Operations Division. Taxpayer Services provides the amount of revenue collected that is deposited within 24 hours for inheritance and tobacco taxes collected in the Regional Offices. Controllers and Operations both provide information to determine the amount of inheritance taxes processed in Operations that is deposited within 24 hours. Controllers provides the total amount of inheritance tax processed in Operations which is then multiplied by the percentage of total inheritance collections deposited within 24 hours from Operations. The revenue collected and deposited within 24 hours reported by Information Services, Taxpayer Services, Operations, and Controllers are then added together and divided by total revenue collected provided by Controller's.					
Percentage of all business accounts audited (LAPAS CODE - 3512)	0.46%	0.48%	0.43%	0.40%	0.39%
'Percentage of all business accounts audited' is calculated by dividing the 'number of field audits conducted' by the total number of business accounts subject to audit.					
Number of field audits conducted (LAPAS CODE - 3510)	2,024	2,121	1,918	1,762	1,729
'Number of field audits conducted' is the number of field audits completed during the reporting period. The Information Services Division generates the report, "Summary of Field Audit Production and Cash Collection Report", for this information.					



Tax Collection General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003
Total number of business accounts (LAPAS CODE - 3508)	Not Applicable	Not Applicable	Not Applicable	240,000	443,945
'Total number of business accounts' is determined from Collection Division "UAR Monthly Delinquency Statistics" report generated by Information Services.					
Field audit collections per field auditor position (LAPAS CODE - 3524)	\$ 524,032	\$ 837,498	\$ 673,142	\$ 2,218,649	\$ 938,929
'Field audit collections per field auditor position' is calculated by the 'number of field auditors' by the 'total number of field audit collections'.					
Total field audit collections (LAPAS CODE - 3516)	\$ 63,931,941	\$ 96,312,279	\$ 72,699,322	\$ 235,176,786	\$ 101,404,304
'Total field audits collections' is generated from the report, "Summary of Field Audit Production and Cash Collection Report" by the Information Services Division.					
Number of field auditors (LAPAS CODE - 14103)	122	115	108	106	108
'Number of field auditors', when reported as actual for a specified quarter or yearend, is the actual count/number of field auditors employed by the Department as of the close of the reporting period.					

1. (KEY) To increase the percentage of tax returns filed electronically to 25%.

Strategic Link: This operational objective is related to Strategic Objective I.1: Increase the percentage of tax returns filed electronically by 2% per year through 2006.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005	Performance At Executive Budget Level FY 2004-2005
K	Percentage of tax returns filed electronically (LAPAS CODE - 14048)	16%	17%	18%	18%	25%	25%
Percentage of tax returns filed electronically is calculated by the total number of returns filed' divided by the 'total number of tax returns filed electronically'.							
S	Total number of returns filed electronically (LAPAS CODE - 14049)	576,000	662,777	To Be Established	729,651	1,030,000	1,030,000
'Total number of returns filed electronically' is provided by the Management Information System (MIS). It includes Individual Income Tax Returns (filed via the federal/state electronic filing program, web filing, and telefiling (offered through 2001-02; will not be offered in 2002-03 or 2003-04), Sales tax returns (web filed, electronic via third party, and zero sales telefied returns), and Withholding returns (web filed). Interest and participation in electronic filing of Individual Income, Sales and Withholding has increased each year. Growing acceptance of e-commerce by the general public is a factor. IRS and Louisiana marketing contributes to the increase. An electronic filing option for other taxes is being planned. The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							
S	Total number of returns filed (LAPAS CODE - 3457)	3,600,000	3,948,828	To Be Established	4,053,615	4,118,570	4,118,570
'Total number of returns filed' is the sum of the number of returns filed reported by two Divisions, Operations and Taxpayer Services. Operations prepares a quarterly report of returns filed from data included in Information Services Division's quarterly "Batch Total Statistics Report" for Corporation Income and Franchise, Excise, Individual, Withholding, Sales, Severance Oil and Gas, and Miscellaneous taxes. Taxpayer Services provides the number of Fiduciary, Gift, Inheritance, and partnership returns filed. The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							

2. (KEY) To decrease the average return processing time to 6.5 business days.

Strategic Link: This operational objective is related to Strategic Objective I.2: Decreases the average tax return processing time 5 business days by 2006.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005
K	Average tax return processing time (in days) (LAPAS CODE - 6828)	6.5	8.5	17.5	17.5	6.5
'Average tax return processing time' is provided from Operations Division from data included in two reports; Scan Optics "Batch Process Time Benchmark Summary" and Information Services Division PFIOMIT report on average processing.						
S	Total number of tax returns processed (LAPAS CODE - 14088)	4,250,000	3,951,787	To Be Established	4,053,615	4,118,570
Total number of returns processed is the sum of the number of returns filed reported by two Divisions, Operations and Taxpayer Services. Operations prepares a quarterly report of returns filed from data included in Information Services Division's quarterly "Batch Total Statistics Report" for Corporation Income and Franchise, Excise, Individual, Withholding, Sales, Severance Oil and Gas, and Miscellaneous taxes. Taxpayers Services provides the number of Fiduciary, Gift, Inheritance and Partnerships returns filed. The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.						

3. (SUPPORTING)To maintain (at/over the existing performance standard FY 2003-2004) the percentage of problem-free individual income tax returns at 93%.

Strategic Link: This operational objective is related to Strategic Objective I.3: Increase the percentage of problem-free individual income tax returns to 93% by 2006.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005	Performance At Executive Budget Level FY 2004-2005
S	Percentage of problem-free individual income tax returns (LAPAS CODE - 6830)	90.52%	96.22%	To Be Established	93.00%	93.00%	93.00%
<p>'Percentage of problem-free individual income tax returns' is calculated by the total number of individual returns processed divided by the 'number of individual returns processed that did not contain errors'.</p> <p>The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.</p>							
S	Number of individual returns processed that did not contain errors (LAPAS CODE - 14089)	1,888,200	1,780,564	To Be Established	1,742,656	1,742,656	1,742,656
<p>'Number of individual returns processed that did not contain errors' is determined by Post Processing Division from data included in the monthly "IMF620 Total Returns Processed with Edits/Errors" reports generated by Information Services; the sum of the "number of returns with edits" for all edits codes is subtracted from the "number of returns with no edits or errors". Post Processing prepares a report (spreadsheet) to convert data from the IMF 620 report from calendar year to fiscal year.</p> <p>The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.</p>							
S	Total number of individual returns processed (LAPAS CODE - 14090)	2,086,000	1,850,536	To Be Established	1,873,824	1,873,824	1,873,824
<p>'Total number of individual returns processed' is also Post Processing from data included in the daily "IRF017 Management Report Totals (beginning balance, accounts added, accounts deleted, current balance and net change)" report generated by Information Services. Post Processing prepares a cumulative report (spreadsheet) of data from the IRF017 report to determine the total number of individual returns processed.</p> <p>The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.</p>							

4. (SUPPORTING)To increase percent of problem-free sales tax returns to 90%.

Strategic Link: This operational objective is related to Strategic Objective I.4: Increase the percentage of problem-free sales tax returns to 98% by 2006.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.



Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005
S	Percentage of problem-free sales tax returns (LAPAS CODE - 6831)	Not Applicable	89%	To Be Established	89%	90%
<p>'Percentage of problem-free sales tax returns is calculated by 'total number of sales returns processed' divided by 'number of sales returns processed that did not contain errors'. The performance indicator did not appear under Act 13 of 2002 and does not have performance standards for FY 2002-2003.</p> <p>The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.</p>						
S	Number of sales returns processed that did not contain errors (LAPAS CODE - 14111)	Not Applicable	752,336	To Be Established	748,024	765,000
<p>The performance indicator did not appear under Act 13 of 2002 and does not have performance standards for FY 2002-2003. Prior to FY 03-04, 'Number of sales returns processed that did not contain errors' was determined by Post Processing Services Division from data included in the "SLSBATW Weekly Sales Error Resolution Statistics" report generated by Information Services; the sum of all weekly number of returns with error codes only is subtracted from the sum of total number of returns read to determine the number of sales tax returns that did not contain errors. Post Processing prepares a report which includes weekly (summed for monthly, quarterly, and fiscal yearend) total number of returns read and the total number of returns with error codes only. The data for this indicator is now generated by the Integrated Tax System (tax processing software-GenTax).</p> <p>The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.</p>						
S	Total number of sales returns processed (LAPAS CODE - 14112)	Not Applicable	842,771	To Be Established	840,476	850,000
<p>The performance indicator did not appear under Act 13 of 2002 and does not have performance standards for FY 2002-2003. Prior to FY 03-04, 'Total number of sales returns processed' was determined by Post Processing from data included in the "SLSBATW Weekly Sales Error Resolution Statistics" report generated by Information Services. Post Processing prepares a report which included weekly (sum for monthly, quarterly, and fiscal yearend) total number of returns read. The data for this indicator is now generated by the Integrated Tax System (tax processing software-GenTax).</p> <p>The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.</p>						

5. (KEY) To increase percentage of taxpayer correspondence answered within 30 days to 63%.

Strategic Link: This operational objective is related to Strategic Objective I.4: Increase the percentage taxpayer correspondence answered within 30 days of receipt to 90% by 2006.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable



Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005	Performance At Executive Budget Level FY 2004-2005
K	Percent of taxpayer correspondence answered within 30 days of receipt (LAPAS CODE - 3483)	75%	79%	51%	51%	63%	63%
'Percentage of taxpayer correspondence answered within 30 days of receipt' is calculated by dividing 'the number taxpayer correspondence answered within 30 days of receipt' by 'the total taxpayer correspondence answered'. Data is now provided by the Collections and Taxpayer Services Divisions. Prior to FY 2001-02, this indicator includes data from Collections, Taxpayer Services and Severance Tax Divisions, Legal, Operations and Post Processing Services Divisions. 'Percentage of taxpayer correspondence answered within 30 days of receipt' is calculated by dividing 'the number taxpayer correspondence answered within 30 days of receipt' by 'the total taxpayer correspondence answered'.							
S	Number taxpayer correspondence answered within 30 days of receipt (LAPAS CODE - 14091)	60,109	101,069	To Be Established	72,114	90,511	90,511
The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							
S	Total taxpayer correspondence answered (LAPAS CODE - 14092)	102,872	127,401	To Be Established	142,800	143,668	143,668
The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							

6. (KEY) To maintain the percentage of department operational objectives achieved at 100%.

Strategic Link: This operational objective is related to Strategic Objective II.1: Increase the percentage of operational objectives achieved to 80% by 2006.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable



Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005	Performance At Executive Budget Level FY 2004-2005
K	Percentage of department operational objectives achieved (LAPAS CODE - 6819)	60%	63%	100%	100%	100%	100%
'Percentage of department operational objectives achieved' is calculated by dividing 'the number of department operational objectives achieved' by 'the total number of department operational objectives'.							
S	Number of department operational objectives achieved (LAPAS CODE - 14093)	2	10	To Be Established	17	17	17
The 'number of operational objectives achieved' is determined by reviewing yearend performance progress report for performance for performance indicator values at or within 5% of performance standards. The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							
S	Total number of department operational objectives (LAPAS CODE - 14094)	10	16	To Be Established	17	17	17
The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							

7. (SUPPORTING)To obtain no more than 7 reportable audit findings.

Strategic Link: This operational objective is related to Strategic Objective II.2: Achieve zero audit findings by 2006.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard	Actual Yearend Performance	Performance Standard as Initially Appropriated	Existing Performance Standard	Performance At Continuation Budget Level	Performance At Executive Budget Level
		FY 2002-2003	FY 2002-2003	FY 2003-2004	FY 2003-2004	FY 2004-2005	FY 2004-2005
S	Number of reportable audit findings (LAPAS CODE - 6821)	3	12	To Be Established	8	9	7

"The 'number of reportable audit findings' are reported to the department by the Legislative Auditor in the specified fiscal year for the previous fiscal year. For example, the 12 audit findings shown as Actual Yearend Performance FY 2002-2003 are the result of the Legislative Auditor's report on the Department of Revenue for the year ended on June 30, 2002.

The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.

8. (KEY) To increase the percentage of total revenue collected for business taxes that is deposited electronically to 69.08%.

Strategic Link: This operational objective is related to Strategic Objective II.4: Increase the percentage of total revenue collected for business taxes that is deposited electronically to 70% per year through 2006.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard	Actual Yearend Performance	Performance Standard as Initially Appropriated	Existing Performance Standard	Performance At Continuation Budget Level	Performance At Executive Budget Level
		FY 2002-2003	FY 2002-2003	FY 2003-2004	FY 2003-2004	FY 2004-2005	FY 2004-2005
K	Percentage of total revenue collected electronically for business taxes (LAPAS CODE - 3456)	66.00%	68.00%	66.00%	66.00%	66.00%	69.08%
'Percentage increase in total revenue collected electronically for business taxes' that is transferred electronically is calculated by 'total payments for business taxes deposited (in millions)' divided by 'total electronic payments for business taxes transferred (in millions)'.							
S	Total electronic payments for business taxes deposited (in millions) (LAPAS CODE - 14096)	\$ 3,954.9	\$ 4,075.0	To Be Established	\$ 4,034.4	\$ 4,151.4	\$ 4,151.4
The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							

9. (KEY) To maintain the percentage of total revenue collected for individual taxes that is deposited electronically at no less than 1.1%.

Strategic Link: This operational objective is related to Strategic Objective II.1: Increase the percentage of total revenue collected for individual taxes that is transferred electronically to 2% through 2006.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005	Performance At Executive Budget Level FY 2004-2005
K	Percentage change in total revenue collected electronically for individual taxes (LAPAS CODE - 14098)	1.5%	0.6%	2.0%	2.0%	1.1%	1.1%
'Percentage increase in total revenue collected electronically for individual taxes' is calculated by dividing the 'total electronic payments for individual taxes transferred' by the 'total payments for individual taxes transferred'.							
S	Total electronic payments for individual taxes transferred (in millions) (LAPAS CODE - 14100)	9.0	3.0	To Be Established	11.7	5.6	5.6
The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							

10. (KEY) To increase the percentage of total revenue collected that is deposited within 24 hours to 72%.

Strategic Link: This operational objective is related to Strategic Objective II.7: Increase the percentage of total revenue collected that is deposited within 24 hours to 75% through 2004.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard	Actual Yearend Performance	Performance Standard as Initially Appropriated	Existing Performance Standard	Performance At Continuation Budget Level	Performance At Executive Budget Level
		FY 2002-2003	FY 2002-2003	FY 2003-2004	FY 2003-2004	FY 2004-2005	FY 2004-2005
K	Percentage of total revenue collected that is deposited within 24 hours (LAPAS CODE - 3474)	72%	73%	68%	68%	72%	72%

'Percentage of total revenue collected that is deposited within 24 hours' is calculated by dividing the 'total revenue collected that is deposited within 24 hours' by the 'total revenue collected'.

11. (KEY)To increase the percentage of all business accounts audited to 0.40%.

Strategic Link: This operational objective is related to Strategic Objective II.8: Increase the percentage of all business accounts audited to .5% through 2004.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005	Performance At Executive Budget Level FY 2004-2005
K	Percentage of all business accounts audited (LAPAS CODE - 3512)	0.38%	0.39%	0.37%	0.37%	0.41%	0.40%
'Percentage of all business accounts audited' is calculated by dividing the 'number of field audits conducted' by the 'total number of business accounts subject to audit'.							
S	Number of field audits conducted (LAPAS CODE - 3510)	1,230	1,729	To Be Established	1,620	1,848	1,792
'Number of field audits conducted' is the number of field audits completed during the reporting period.							
S	Total number of business accounts (LAPAS CODE - 3508)	320,000	443,975	To Be Established	443,977	443,975	443,975
The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							
S	Field audit collections per field auditor position (LAPAS CODE - 3524)	\$ 455,000	\$ 938,929	To Be Established	\$ 590,000	\$ 938,929	\$ 938,929
'Feild audit collections per field auditor position' is calculated by the 'number of field auditors' by the 'total number of field audit collections'. The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							
S	Total field audit collections (LAPAS CODE - 3516)	\$ 45,500,000	\$ 101,404,304	To Be Established	\$ 59,000,000	\$ 105,160,048	\$ 98,587,545
'Total field audits collections' is generated from the report, "Summary of Field Audit Production and Cash Collection Report" by the Information Services Division. The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							
S	Number of field auditors (LAPAS CODE - 14103)	100	108	To Be Established	100	112	105
'Number of field auditors', when reported as actual for a specified quarter or yearend, is the actual count/number of field auditors employed by the Department as of the close of the reporting period. The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							



440_3000 — Alcohol and Tobacco Control

Program Authorization: R.S. 14:93.20; R.S. 15:578 (A)(1); Title 26 of the La. Revised Statutes; R.S. 36:451(B) and (C), 458(E), 459(F), and 921(C).

Program Description

The mission of the Alcohol and Tobacco Control Program is to provide the state with an effective regulatory system for the alcoholic beverage and tobacco industries, with emphasis on access to underage individuals through efficient and effective education and enforcement efforts. The goal of the Alcohol and Tobacco Control Program is to reduce underage consumption of alcohol and tobacco through professional, knowledgeable, and courteous service to the taxpayers of the state.

Several legislative acts that expanded the functions and responsibilities of the Office of Alcohol and Tobacco Control (OATC) were passed during the 1997 Regular Session of the Louisiana Legislature.

Act 1370, effective October 1, 1997, changed the name of the office and added a license requirement for tobacco products dealers who sell at wholesale, retail, or through vending machines. The OATC is responsible for enforcing the prohibition against sales of tobacco products to youths under the age of 18 years and for registering and permitting tobacco retailers and wholesalers in Louisiana. This licensing program is to help ensure compliance with the Prevention of Youth Access to Tobacco Law.

Act 728, effective August 17, 1997, enacted R. S. 14:93.20 to make it unlawful for alcoholic beverage wholesalers, retailers, or producers domiciled outside of Louisiana to ship directly to consumers in Louisiana unless the shipper is registered with the OATC. The OATC is responsible for enforcing this prohibition and for notifying the U. S. Bureau of Alcohol, Tobacco and Firearms of violations. Act 1054 instituted the Responsible Vendor Program, which is designed to educate vendors and their employees and customers about selling, serving, and consuming alcoholic beverages in a responsible manner and to provide for certification of vendors and servers. The program, which was voluntary effective January 1, 1998, became mandatory January 1, 2000.

The Alcohol and Tobacco Control Program is comprised of the Administrative and Certification Division and the Enforcement and Field Certification Division.

- The Administrative and Certification Division is responsible for licensing alcoholic beverage licensees, and responsible vendor providers, trainers, and servers. The Administrative Division issues approximately 30,000 alcohol and tobacco permits annually, as well as, over 220,000 responsible vendor server permits statewide.
- The Enforcement and Field Certification Division is responsible for enforcing Title 26, the Beer and Liquor Law, and the Louisiana Administrative Code. Enforcement agents, in conjunction with local law enforcement personnel, conduct random inspections at locations where alcoholic beverages and tobacco products are sold. Agents also investigate current license holders' operations to ensure compliance with complex fair trade laws that govern the industries. The division conducts over 21,000 inspections and responds to approximately 10,000 dealer requests annually.

For additional information, see:

Office of Revenue

Alcohol and Tobacco Tax and Trade Bureau

Alcohol and Tobacco Control Budget Summary

	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	163,808	165,000	165,000	165,000	165,000	0
Fees and Self-generated Revenues	3,947,522	4,979,652	5,081,103	4,933,758	4,947,735	(133,368)
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	240,000	240,000	360,000	360,000	360,000	0
Total Means of Financing	\$ 4,351,330	\$ 5,384,652	\$ 5,606,103	\$ 5,458,758	\$ 5,472,735	\$ (133,368)
Expenditures & Request:						
Personal Services	\$ 3,235,034	\$ 3,784,744	\$ 3,839,704	\$ 4,116,686	\$ 4,142,994	\$ 303,290
Total Operating Expenses	583,258	661,364	709,555	639,416	629,628	(79,927)
Total Professional Services	146,756	398,000	295,000	227,543	225,000	(70,000)
Total Other Charges	265,493	277,544	247,393	250,813	250,813	3,420
Total Acq & Major Repairs	120,789	263,000	514,451	224,300	224,300	(290,151)
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 4,351,330	\$ 5,384,652	\$ 5,606,103	\$ 5,458,758	\$ 5,472,735	\$ (133,368)
Authorized Full-Time Equivalents:						
Classified	74	73	73	73	73	0
Unclassified	1	2	2	2	2	0
Total FTEs	75	75	75	75	75	0

Source of Funding

This program is funded with Interagency Transfers, Fees and Self-generated Revenues, and Federal Funds. The Interagency Transfers are from the Department of Health and Hospitals for enforcement of the Prevention of Youth Access to Tobacco from the Department of Public Safety for the enforcement of State and Federal laws prohibiting the sale of alcoholic beverages to underage consumers; and from the Department of Health and Hospitals for the "Combating Underage Drinking" Grant. The Fees and Self-Generated Revenues are generated through fees assessed the industry through the Law; required purchase of various licenses, permits, and fines for violations, etc. The Federal Funds are from the U.S. Department of Justice ñ Office of Juvenile Justice and Delinquency Prevention to enforce underage drinking laws.



Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 221,451	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 5,606,103	75	Existing Oper Budget as of 12/02/03
Statewide Major Financial Changes:			
0	47,853	0	Annualize Classified State Employee Merits
0	54,834	0	Classified State Employees Merit Increases
0	34,217	0	Civil Service Training Series
0	29,530	0	State Employee Retirement Rate Adjustment
0	34,338	0	Group Insurance for Active Employees
0	22,477	0	Group Insurance for Retirees
0	60,935	0	Salary Base Adjustment
0	(64,157)	0	Attrition Adjustment
0	224,300	0	Acquisitions & Major Repairs
0	(413,000)	0	Non-Recurring Acquisitions & Major Repairs
0	(101,451)	0	Non-recurring Carry Forwards
0	3,516	0	Risk Management
0	(96)	0	Maintenance in State-Owned Buildings
Non-Statewide Major Financial Changes:			
0	(70,000)	0	Non-recur funding for professional services contract needed for the development of a new computer system that automated the licensing and permitting process.
0	3,336	0	Funding for increased rent cost at the United Plaza Headquarters Office.
\$ 0	\$ 5,472,735	75	Recommended FY 2004-2005
\$ 0	\$ 0	0	Less Governor's Supplementary Recommendations
\$ 0	\$ 5,472,735	75	Base Executive Budget FY 2004-2005
\$ 0	\$ 5,472,735	75	Grand Total Recommended

Professional Services

Amount	Description
\$50,785	Provide legal research, advice, expert testimony and brief the Commissioner of Alcohol and Tobacco Control
\$17,771	Increased enforcement efforts to prevent underage consumption of tobacco and alcohol products at the local level
\$105,659	Professional services contracts for the enforcement of underage drinking laws
\$50,785	Conduction of the Alcohol Symposium
\$225,000	TOTAL PROFESSIONAL SERVICES



Other Charges

Amount	Description
Other Charges:	
\$61,026	Investigative expenses
\$61,026	SUB-TOTAL OTHER CHARGES
Interagency Transfers:	
\$14,388	Maintenance in State-owned Buildings
\$28,549	Radio user fees for Public Safety Services statewide emergency radio system
\$93,057	Risk Management fees
\$53,793	Office of Telecommunication Fees
\$189,787	SUB-TOTAL INTERAGENCY TRANSFERS
\$250,813	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$202,700	Replacement equipment: 8 Replacement Vehicles; 5 Two-way Communication Radios; 3 laser printers;
\$21,600	Computer docking stations and replacement laptop computers for enforcement agents
\$224,300	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) To process all permits so that the average time for applicants to receive alcohol or tobacco permits does not exceed 20 days.

Strategic Link: This operational objective is an incremental step toward accomplishing the Strategic Goal I: "To reduce underage consumption of alcohol and tobacco through professional, knowledgeable, and courteous service to the taxpayers of the state". and Objective I.1: "Reduce the average time required for taxpayers to receive alcohol and tobacco permits by 10% by 2006".

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard	Actual Yearend Performance	Performance Standard as Initially Appropriated	Existing Performance Standard	Performance At Continuation Budget Level	Performance At Executive Budget Level
		FY 2002-2003	FY 2002-2003	FY 2003-2004	FY 2003-2004	FY 2004-2005	FY 2004-2005
K	Average time for applicants to receive alcohol and tobacco permits (in days) (LAPAS CODE - 6848)	23	20	20	20	20	20

Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003
Average time for taxpayers to receive alcohol and tobacco permits (in days) (LAPAS CODE - 6848)	Not Applicable	30	20	20	20
Total number of tobacco permits processed (LAPAS CODE - 6853)	Not Applicable	10,599	10,595	10,181	10,104
Number of tobacco permit renewals processed (LAPAS CODE - 6855)	Not Applicable	Not Applicable	8,902	8,636	8,586
Total number of alcohol permits processed (LAPAS CODE - 6849)	Not Applicable	28,008	24,641	23,710	24,685
Number of new Class A & B permits issued (LAPAS CODE - 6850)	Not Applicable	3,724	3,293	3,044	3,305
Number of new special events permits issued (LAPAS CODE - 6851)	Not Applicable	2,583	2,511	1,510	1,467
Number of alcohol permit renewals processed (LAPAS CODE - 6852)	Not Applicable	24,126	21,112	20,505	21,139
Number of tobacco permits issued (LAPAS CODE - 6854)	Not Applicable	1,948	10,595	10,181	10,104
Number of alcohol permit applications denied (LAPAS CODE - 3552)	Not Applicable	97	193	328	404
Number of tobacco permit applications denied (LAPAS CODE - 3548)	Not Applicable	95	78	62	74

2. (KEY) To decrease the percentage of alcohol non-compliance violations to 10% and maintain the tobacco non-compliance violations at 7%.

Strategic Link: This operational objective is an incremental step toward accomplishing the Strategic Goal I: "To reduce underage consumption of alcohol and tobacco through professional, knowledgeable, and courteous service to the taxpayers of the state". and Objective I.1: "Reduce the number of alcohol compliance violations to below 10% and the tobacco violations to below 7% by 2006".



Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005	Performance At Executive Budget Level FY 2004-2005
K	Alcohol non-compliance rate (LAPAS CODE - 6856)	22%	10%	11%	11%	10%	10%
K	Tobacco non-compliance rate (LAPAS CODE - 6857)	10%	5%	7%	7%	7%	7%
K	Total number of compliance checks (LAPAS CODE - 6858)	5,000	10,087	10,000	10,000	10,900	10,900
K	Total number of inspections (LAPAS CODE - 6859)	20,000	21,880	21,000	21,000	23,000	23,000

Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003
Alcohol non-compliance rate (LAPAS CODE - 6856)	30%	12%	17%	11%	10%
Tobacco non-compliance rate (LAPAS CODE - 6857)	12%	8%	11%	7%	5%



Alcohol and Tobacco Control General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003
Total number of compliance checks (LAPAS CODE - 6858)	Not Applicable	10,133	5,245	11,986	10,087
Total number of citations issued (LAPAS CODE - 6861)	Not Applicable	1,380	1,103	1,549	1,030
Total number of inspections (LAPAS CODE - 6859)	Not Applicable	31,747	28,129	24,513	21,880
Total number of summonses and arrests (LAPAS CODE - 6860)	Not Applicable	3,470	2,706	3,420	1,601



440_4000 — Office of Charitable Gaming

Program Authorization: Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Program Description

The mission of the Charitable Gaming Program is to administer efficiently and effectively the state's tax and regulatory statutes in a manner that will generate the highest degree of public confidence in the Department's integrity and fairness.

The goals of Charitable Gaming Program are:

- I. Decrease the potential for fraud in the conducting of the games of chance in the State of Louisiana.
- II. Guarantee that organizations obtain the full benefit from the conducting of the games of chance.
- III. Ensure that the net proceeds of games of chance are attributed to bona fide and allowable charitable causes.
- IV. Prevent the infiltration of elements of organized crime or professional gambling into the charitable gaming industry.

Act 568, effective June 30, 1999, created the Office of Charitable Gaming within the Department of Revenue and transferred the regulatory and statutory authority from the Office of State Police. This act also enacted Chapter 11 of Title 4, all relative to conducting and regulating charitable gaming. Act 1286 increased the annual license fees for licensed organizations.

The Office of Charitable Gaming is comprised of the Administrative, Licensing, and Audit Sections.

- The Administrative Section is responsible for administering and enforcing the laws and regulations associated with the activities of charitable gaming.
- The Licensing Section is responsible for the review of applications requesting a license to conduct charitable gaming activities and the issuance of the license. Approximately 1,200 licenses are issued each year.
- The Audit Section is responsible for on-site inspection of gaming activities, training of organizations, review of required books and records maintained by organizations, and enforcement of gaming laws and regulations.



Office of Charitable Gaming Budget Summary

	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 2,302	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	1,048,056	1,108,803	1,108,803	1,173,755	1,208,422	99,619
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 1,048,056	\$ 1,108,803	\$ 1,108,803	\$ 1,176,057	\$ 1,208,422	\$ 99,619
Expenditures & Request:						
Personal Services	\$ 757,342	\$ 823,534	\$ 823,534	\$ 863,435	\$ 897,249	\$ 73,715
Total Operating Expenses	188,231	171,920	171,920	175,333	173,031	1,111
Total Professional Services	80,377	80,367	0	0	0	0
Total Other Charges	20,751	27,982	108,349	109,989	110,842	2,493
Total Acq & Major Repairs	1,355	5,000	5,000	27,300	27,300	22,300
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 1,048,056	\$ 1,108,803	\$ 1,108,803	\$ 1,176,057	\$ 1,208,422	\$ 99,619
Authorized Full-Time Equivalents:						
Classified	18	18	18	18	18	0
Unclassified	0	0	0	0	0	0
Total FTEs	18	18	18	18	18	0

Source of Funding

This program is funded with Fees and Self-generated Revenues. The Fees and Self-Generated Revenues are generated through fees assessed the industry through the required purchase of various licenses, permits, and fines for violations.

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 1,108,803	18	Existing Oper Budget as of 12/02/03
Statewide Major Financial Changes:			
0	15,382	0	Annualize Classified State Employee Merits
0	12,689	0	Classified State Employees Merit Increases
0	3,952	0	Civil Service Training Series
0	9,543	0	State Employee Retirement Rate Adjustment
0	7,878	0	Group Insurance for Active Employees
0	24,271	0	Salary Base Adjustment
0	27,300	0	Acquisitions & Major Repairs
0	(5,000)	0	Non-Recurring Acquisitions & Major Repairs
0	509	0	Risk Management
0	853	0	Administrative Law Judges
Non-Statewide Major Financial Changes:			
0	1,111	0	Funding for increased cost of rent in the United Plaza Building.
0	1,131	0	Funding for increase of IAT agreement with the Department of Justice for legal services.
\$ 0	\$ 1,208,422	18	Recommended FY 2004-2005
\$ 0	\$ 0	0	Less Governor's Supplementary Recommendations
\$ 0	\$ 1,208,422	18	Base Executive Budget FY 2004-2005
\$ 0	\$ 1,208,422	18	Grand Total Recommended

Professional Services

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2004-2005.

Other Charges

Amount	Description
	Other Charges:
	This program does not have funding for Other Charges for Fiscal Year 2004-2005.
\$0	SUB-TOTAL OTHER CHARGES



Other Charges (Continued)

Amount	Description
Interagency Transfers:	
\$8,126	Office of Telecommunication fees
\$3,645	Office of Risk Management
\$85,681	Legal services provided by the Department of Justice
\$13,390	Division of Administrative Law fees
\$110,842	SUB-TOTAL INTERAGENCY TRANSFERS
\$110,842	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$7,300	Replacement of 4 office computers and 3 laptop computers
\$20,000	Replacement of one high mileage vehicle
\$27,300	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) To conduct 203 inspections, 64 investigations and 69 audits.

Strategic Link: This operational objective is related to Strategic Objective I.1: Increase the number of inspections conducted by 5% per year through 2006; Strategic Objective I.2: Decrease the number of investigations conducted by 5% per year through 2006; and Strategic Objective I.3: Increase the number of audits conducted by 5% per year through 2006.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005
K	Number of inspections conducted (LAPAS CODE - 1975)	185	183	194	194	203
K	Number of investigations conducted (LAPAS CODE - 1973)	70	48	67	67	64
K	Number of audits conducted (LAPAS CODE - 1974)	63	64	66	66	69

Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003
Number of inspections conducted (LAPAS CODE - 1975)	Not Applicable	34	188	189	183
Number of investigations (LAPAS CODE - 1973)	Not Applicable	32	30	76	48
Number of audits conducted (LAPAS CODE - 1974)	Not Applicable	10	36	66	64

2. (KEY) To increase the percentage (over baseline of 33% in FY 2003-2004) of organizations trained by 2% per year.

Strategic Link: This operational objective is related to Strategic Objective I.1: Increase the percentage of organizations trained compared to total organizations (with multiple activities) per year through 2006.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005
K	Percentage change in organizations (with multiple activities) trained (LAPAS CODE - 16514)	Not Applicable	Not Applicable	2%	2%	2%
Multiple activity organizations are defined as organizations with a minimum of 12 activities per year.						
S	Number of organizations (with multiple activities) trained (LAPAS CODE - 16515)	Not Applicable	164	142	142	151
Multiple activity organizations are defined as organizations with a minimum of 12 activities per year.						
S	Total number of organization (with multiple activities) (LAPAS CODE - 16516)	Not Applicable	470	434	434	434
Multiple activity organizations are defined as organizations with a minimum of 12 activities per year.						

3. (KEY) To maintain the percentage of administrative actions at 2% of the total number of licenses.

Strategic Link: This operational objective is related to Strategic Objective IV.1: "Reduce the number of licenses involved in charitable gaming that require administrative actions to less than 2% per year through 2006".

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Although the department cannot identify and explain the link between this objective and the department's strategies for development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005	Performance At Executive Budget Level FY 2004-2005
K	Percentage of administrative actions taken (LAPAS CODE - 16517)	Not Applicable	2%	2%	2%	2%	2%
This performance indicator did not appear under Act 13 of 2002 and does not have a performance standard for FY 2002-2003.							
S	Number of administrative actions (LAPAS CODE - 17044)	Not Applicable	26	24	24	24	24
This performance indicator did not appear under Act 13 of 2002 and does not have a performance standard for FY 2002-2003. The number of administrative actions taken by Charitable Gaming include denials, revocations and determination of unsuitability related to organizations/ individuals having a history of criminal elements.							
S	Number of licenses (LAPAS CODE - 1976)	1,000	1,224	1,200	1,200	1,200	1,200

Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003
Number of licenses (LAPAS CODE - 1976)	Not Applicable	1,273	1,190	1,201	1,224



12-441 — Louisiana Tax Commission

Agency Description

The mission of the Louisiana Tax Commission (LTC) is to administer and enforce the Louisiana laws relating to local property tax assessments and assessment of public utility properties; and to formulate and adopt rules and guidelines to ensure uniformity of tax assessments throughout the state.

The goals of the Louisiana Tax Commission are:

- I. To use oversight authority to ensure the fair and uniform administration of taxation by local parish assessors.
- II. To achieve the highest possible degree of voluntary compliance in reporting by taxpayers.
- III. To improve taxpayer relations and the Commission's image with the taxpaying public, local elected officials, legislators and other state taxing authorities.
- IV. To maintain a dedicated and professional staff through education and training to improve employee productivity through the use of updated technology.

The LTC is composed of three commission members, along with a confidential assistant; staff and support is provided through the Property Taxation Regulatory/Oversight Program.

The LTC conducts public hearings on:

- appeals from tax recipient bodies or assessors from the action of the parish board of review;
- protest of valuation set by the commission on public service properties; and
- appeals by assessors and tax recipients concerning ratio studies conducted by the commission.

The commission measures the level of appraisals or assessments and the uniformity of assessments for each major class of property by parish throughout the state and annually notifies each assessor and tax recipient body of the results of its measurements; prepares and issues annual guidelines for use by local assessors, tax representatives, and taxpayers; develops, maintains and enforces a statewide system for preparation of assessment lists, tax rolls, and other necessary forms; and reviews and certifies assessment rolls. The commission also determines tax assessments of all insurance companies, financial institutions and bank stock companies and distributes assessment values statewide to local assessors for placement on roll books. The commission appraises and determines fair market value of all operating properties owned by public service companies in the State of Louisiana, distributes assessed valuations to various local taxing jurisdictions, and performs audits to assure compliance. LTC trained field personnel give direct assistance to the staffs of many local assessors. In addition, the commission provides information on ownership and location of certain movable property to assessors.

The commission uses ratio studies to establish whether assessment values of real property are proper and uniform. Ratio studies are conducted in each parish annually. Real estate appraisals used in the ratio study are representative of all different types of property found in the parishes. The estimates of values are determined and compared to the assessments. The assessed values should be within 10% of that indicated by the appraisals.

Appraisals and audits, for tax assessment purposes, are conducted with respect to owners of all public service properties in Louisiana. These properties are assessed by the LTC at the rate of 10% of fair market value of land, 25% of fair market value for all other property owned by public service companies, with the exception of airlines, railroads, private car companies, and electric co-ops, which are assessed at the rate of 15% of fair market value. Each company's assessed valuation is distributed to the various local taxing jurisdictions by the commission. LTC personnel perform over 600 appraisals on public service property annually. Audits are performed to assure compliance as well as to verify financial information. LTC auditing personnel conduct audits with respect to assessments of personal property in each parish annually. An audit procedure allows staff to perform out-of-state audits and provides for self-generated expenses related thereto.

For additional information, see:

[Louisiana Tax Commission](#)

Louisiana Tax Commission Budget Summary

	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 2,029,193	\$ 2,133,284	\$ 2,124,188	\$ 2,240,960	\$ 2,129,406	\$ 5,218
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	422,158	480,000	480,000	480,000	630,000	150,000
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 2,451,351	\$ 2,613,284	\$ 2,604,188	\$ 2,720,960	\$ 2,759,406	\$ 155,218
Expenditures & Request:						
Property Taxation Regulatory/ Oversight	\$ 2,401,706	\$ 2,563,284	\$ 2,554,188	\$ 2,670,960	\$ 2,709,406	\$ 155,218
Supervision and Assistance to Local Assessors	49,645	50,000	50,000	50,000	50,000	0
Total Expenditures & Request	\$ 2,451,351	\$ 2,613,284	\$ 2,604,188	\$ 2,720,960	\$ 2,759,406	\$ 155,218
Authorized Full-Time Equivalents:						
Classified	31	31	31	31	31	0
Unclassified	4	4	4	4	4	0
Total FTEs	35	35	35	35	35	0



441_1000 — Property Taxation Regulatory/Oversight

Program Authorization: La. Constitution, Article VII, Section 18; R.S. 47:1831-1837.

Program Description

The Property Taxation Regulatory/Oversight Program is responsible for the administrative activities of the Louisiana Tax Commission (LTC), thereby, managing the fiscal and business affairs of the commission to assure compliance with all statutes relative to the duties and responsibilities of the commission. Through the Property Taxation Regulatory/Oversight Program, the commission conducts public hearings concerning appeals from taxpayers, assessors or tax recipient bodies. The commission also determines the tax assessment of all public service properties, insurance companies, and banks. Ratio studies are completed in all parishes or districts on an annual basis to insure uniformity of tax assessments. Random audits are conducted throughout the year by the audit staff as well as the public service division.

Through the review of assessments, the commission will certify the assessment rolls and process all change orders submitted by the local assessors. The mission and goals for the Property Taxation Regulatory/Oversight Program are broken down by activity. The Property Taxation Regulatory/Oversight Program is composed of the following activities: Administrative, Appraisal, Public Service and Audit.

- The mission of the Administrative activity is to manage fiscal and business affairs of the Louisiana Tax Commission and to offer leadership and guidance to other subprograms. The activity is also charged with hearing and deciding appeals of property valuations and clarifications. The goals of the Administrative program are: to ensure compliance with all statutes relative to the duties and responsibilities of LTC; to improve the image of the LTC; and to promote the highest degree of voluntary compliance.
- The mission of the Appraisal activity is to oversee the uniformity and accuracy of assessed values of parish assessing offices. The activity also provides local assessor assistance when requested. The goal of the Appraisal activity is to ensure assessment uniformity and accuracy. The agency intends to improve the quality of ratio studies and other appraisals performed as well as reduce the percentage of time currently allocated for these studies.
- The mission of the Public Service and Audit activity is twofold. First, Public Service Section is to fairly and uniformly appraise and certify assessments of all public utility property in the State of Louisiana and to ensure compliance with Louisiana tax laws and policy with a comprehensive audit program. Second, the Personal Property Audit Section is to ensure that personal property and inventory reported to each assessor district is correct, uniform and consistent with Tax Commission rules and regulations. The goals of the Public Service and Audit activities are: to certify all public utility property annually and render these assessments to each parish by September 1; and to ensure Louisiana Tax Commission rules and regulations are correctly applied in the determination of fair market value of public service property and administer an ongoing audit program of all personal and public service property.



Property Taxation Regulatory/Oversight Budget Summary

	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 2,029,193	\$ 2,133,284	\$ 2,124,188	\$ 2,240,960	\$ 2,129,406	\$ 5,218
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	372,513	430,000	430,000	430,000	580,000	150,000
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 2,401,706	\$ 2,563,284	\$ 2,554,188	\$ 2,670,960	\$ 2,709,406	\$ 155,218
Expenditures & Request:						
Personal Services	\$ 1,880,819	\$ 1,929,603	\$ 1,929,603	\$ 2,012,989	\$ 2,052,017	\$ 122,414
Total Operating Expenses	263,228	257,834	273,231	290,813	290,155	16,924
Total Professional Services	209,589	327,500	318,404	318,404	318,304	(100)
Total Other Charges	28,561	48,347	32,950	33,254	33,430	480
Total Acq & Major Repairs	19,509	0	0	15,500	15,500	15,500
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 2,401,706	\$ 2,563,284	\$ 2,554,188	\$ 2,670,960	\$ 2,709,406	\$ 155,218
Authorized Full-Time Equivalents:						
Classified	31	31	31	31	31	0
Unclassified	4	4	4	4	4	0
Total FTEs	35	35	35	35	35	0

Source of Funding

This program is funded from State General Fund Direct and Statutory Dedications. The Statutory Dedications are from the Tax Commission Expense Fund from fees assessed for audits and appraisals of public service properties, banking institutions, and insurance companies (Per R.S. 39:36B.(8), see table below for a listing of expenditures out of each Statutory Dedicated fund).



Property Taxation Regulatory/Oversight Statutory Dedications

Fund	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 341,395	\$ 430,000	\$ 430,000	\$ 430,000	\$ 580,000	\$ 150,000
Deficit Elimination/Capital Outlay Replenishment	31,118	0	0	0	0	0

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ (9,096)	\$ (9,096)	0	Mid-Year Adjustments (BA-7s):
\$ 2,124,188	\$ 2,554,188	35	Existing Oper Budget as of 12/02/03
Statewide Major Financial Changes:			
31,327	31,327	0	Annualize Classified State Employee Merits
20,239	20,239	0	Classified State Employees Merit Increases
20,068	20,068	0	State Employee Retirement Rate Adjustment
15,678	15,678	0	Group Insurance for Active Employees
16,142	16,142	0	Group Insurance for Retirees
18,960	18,960	0	Salary Base Adjustment
15,500	15,500	0	Acquisitions & Major Repairs
251	251	0	Risk Management
53	53	0	UPS Fees
Non-Statewide Major Financial Changes:			
17,000	17,000	0	Funding for data processing support and maintenance, subscriptions to public service publications, deedfaxes on property sales, and mailings of public service and bank and insurance company assessment fees and materials.
(150,000)	0	0	Means of financing substitution to replace State General Fund with prior year fund balance from the LA Tax Commission Expense Fund.
\$ 2,129,406	\$ 2,709,406	35	Recommended FY 2004-2005
\$ 0	\$ 0	0	Less Governor's Supplementary Recommendations
\$ 2,129,406	\$ 2,709,406	35	Base Executive Budget FY 2004-2005
\$ 2,129,406	\$ 2,709,406	35	Grand Total Recommended



Professional Services

Amount	Description
\$318,304	Legal and technical appraisal services including rendering opinions, drafting legislation, establishing and advising the Tax Commission with respect to the procedure and conducting of public hearings and tax appeal hearings, representing the commission in court in instances where the Attorney General is unable to do so and for assistance in litigation.
\$318,304	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
	This program does not have funding for Other Charges for Fiscal Year 2004-2005.
\$0	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$4,780	Civil Service Fees
\$650	Comprehensive Public Training Program (CPTP) fees
\$8,137	Office of Risk Management Premiums
\$1,553	Uniform Payroll System (UPS) fees
\$2,310	Division of Administration state printing and form management fees
\$16,000	Office of Telecommunication fees
\$33,430	SUB-TOTAL INTERAGENCY TRANSFERS
\$33,430	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
	This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2003-2004.

Performance Information

1. (KEY) To hear 100% of all protest hearings within the tax year in which the protest was filed.

Strategic Link: This operational objective is related to the Strategic Objectives I.1: "To hear 100% of protest hearings within the tax year in which the protest was filed by 2003".

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable



Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Explanatory Note: The Louisiana Tax Commission holds hearings for a variety of purposes. As the regulatory/oversight agency for ad valorem taxation, the Louisiana Tax Commission (LTC) is required to hold protest hearings when there is a tax dispute. In accordance with R. S. 49:951 et seq., the LTC must promulgate and adopt rules and regulations pertaining to property taxation. Hearings are a part of that rule-making process. The LTC completes 70 ratio studies each year. The commission is required to announce the ratio study results at a public hearing each year for each individual assessor. Protest hearings make up the majority of hearings.

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005
						Performance At Executive Budget Level FY 2004-2005
K	Percentage of protest hearings completed within the tax year in which the protest was filed (LAPAS CODE - 3578)	100%	100%	100%	100%	100%

It is difficult to predict accurately the number of hearings that will be heard each year. In addition, some protests are settled without a hearing. However, regardless of the number of protest hearings that come before the Louisiana Tax Commission, the commission is committed to hearing all protests within the tax year in which the protests were filed.

Property Taxation Regulatory/Oversight General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003
Number of protest hearings completed (LAPAS CODE - 3579)	95	136	140	102	63

2. (KEY) To conduct all bank and insurance company assessments, public utility company appraisals and assessments, and tax roll certification activities necessary to support local tax collection.

Strategic Link: This operational objective is related to the following components of the program's strategic plan: Goal I, Objective I.1 and Strategy I.1.3: Perform annual assessments on banks, insurance companies, and financial institutions.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable



Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005	Performance At Executive Budget Level FY 2004-2005
K	Percentage of banks and insurance companies assessed (LAPAS CODE - 3583)	100%	100%	100%	100%	100%	100%
The Louisiana Tax Commission (LTC) makes the assessment of banks and insurance companies annually for distribution to local assessors. With consolidations, mergers, and acquisitions, the number of banks and insurance companies fluctuates from year to year. This fluctuation makes it difficult to predict accurately the number of banks and insurance companies to be assessed each year. However, the LTC assesses all banks and insurance companies annually, regardless of the number of such companies. For historical information on the number of banks and insurance companies assessed as well as the assessed value of those banks and insurance companies, see the General Performance Information table.							
K	Percentage of tax rolls certified before November 15th of each year (LAPAS CODE - 10480)	100%	100%	100%	100%	100%	100%
There are 70 local tax assessors in Louisiana. Prior to November 15th of each year, local tax assessors are required to submit their tax rolls to the Louisiana Tax Commission (LTC) for certification. Certification must occur before tax collectors can begin to collect taxes. Should it be necessary to correct or change an assessment after the rolls have been certified by the LTC, the assessor must submit a change order to the commission for approval. For historical information on the number of tax rolls certified and the number of change orders processed, see the General Performance Information table that follows this objective.							
K	Percentage of public utility companies appraised and assessed (LAPAS CODE - 3597)	100%	100%	100%	100%	100%	100%
The Louisiana Tax Commission is charged with appraising and auditing all public service properties throughout the state. These properties are assessed by the LTC at the rate of 10% of fair market value of land, 25% of fair market value for all other property owned by public service companies, with the exception of airlines, railroads, private car companies, and electric cooperatives, which are assessed at the rate of 15% of fair market value. Each company's assessed valuation is distributed to the various local taxing jurisdictions. The tax dollars produced from assessments of public service properties remain in local parish coffers. Any major changes in reporting by a particular industry may trigger an audit of that industry. Audits are performed to assure compliance as well as to verify financial information. The number of public service audits that will produce revenue has decreased since all major industries have been audited and are now reporting correctly. For historical information on the number of public service appraisals and audits conducted, see the General Performance Information table that follows.							



Property Taxation Regulatory/Oversight General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 1998-1999	Prior Year Actual FY 1999-2000	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003
Number of banks assessed (LAPAS CODE - 3586)	168	175	171	164	162
Assessed value of banks (in millions) (LAPAS CODE - 3587)	\$ 593.2	\$ 590.8	\$ 570.5	\$ 649.2	\$ 745.8
Number of insurance companies assessed (LAPAS CODE - 3588)	730	759	775	766	776
Assessed value of insurance companies (in millions) (LAPAS CODE - 3589)	\$ 56.3	\$ 56.0	\$ 56.5	\$ 61.0	\$ 69.5
Number of public service appraisals conducted (LAPAS CODE - 3598)	617	755	626	667	673
Number of public service audits conducted (LAPAS CODE - 3601)	5	4	8	6	2
Assessed value of public service properties (in billions) (LAPAS CODE - 3599)	\$ 3.13	\$ 3.18	\$ 3.34	\$ 3.16	\$ 3.18
Ad valorem taxes produced by public service properties (in millions) (LAPAS CODE - 3600)	\$ 313	\$ 318	\$ 334	\$ 320	\$ 330
Assessed value added to parish tax rolls (LAPAS CODE - 13769)	\$ 7,400,000	\$ 7,500,000	\$ 1,170,000	\$ 2,520,000	\$ 182,000
There were only 2 public service audits during FY 2002-2003. The audit findings were minimal and only produced an additional \$182,000 to be added to the parish tax rolls. Thus, only \$17,000 in additional taxes were realized by local governments.					
Additional taxes realized by local government as a result of public service audits (LAPAS CODE - 3602)	\$ 601,370	\$ 773,675	\$ 1,299,280	\$ 2,760,070	\$ 17,000
Number of tax rolls certified (LAPAS CODE - 3606)	70	70	70	70	70
Number of change orders processed (LAPAS CODE - 3607)	36,026	28,796	33,672	44,657	36,421

3. (KEY) To conduct appraisals throughout the state to assist local assessors.

Strategic Link: This operational objective is related to the program's Strategic Goal I: "To ensure assessment uniformity and accuracy, we will improve the quality of ratio studies and other appraisals performed as well as reduce the percentage of time currently allocated for these studies".

Louisiana: 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Explanatory Note: All ratio studies contain property appraisals. In addition, the Louisiana Tax Commission (LTC) conducts appraisals at the request of local assessors or taxing bodies. The LTC staff assists local governments in the appraisal of major income-producing property, using income approach to value. LTC staff continue to expand the appraisal program by including industrial property such as paper mills, grain elevators, and petro-chemical plants. Commission staff conducts complex appraisals of large statewide industrial facilities that are being added to the parish roll books upon completion of their ten-year industrial tax exemption and provide the data to parish assessors.

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005
K	Total number of property appraisals conducted (LAPAS CODE - 3593)	6,100	6,067	7,000	7,000	7,000
The number of property appraisals varies from year to year due to the type of ratio study conducted (all ratio studies contain property appraisals) and the number of request from local assessors or taxing bodies.						
S	Number of ratio studies conducted (LAPAS CODE - 3590)	70	70	To Be Established	70	70
Ratio studies are used by the Louisiana Tax Commission (LTC) to establish whether assessment values of real property are proper and uniform. Ratio studies are conducted in each parish annually; since there are 70 local tax assessors in Louisiana, this number remains constant at 70. However, because of new technological upgrades, the quality of such studies can and will be improved. All ratio studies contain property appraisals; the property appraisals associated with ratio studies are included in the total number of property appraisals conducted. Real estate appraisals used in the ratio study are representative of all different types of property found in the parishes. The estimates of values are determined and compared to the assessments. The assessed values should be within 10% of that indicated by the appraisals. The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.						

4. (SUPPORTING) To audit personal property requests made by assessors throughout the state and conduct any related industry audits.

Strategic Link: This operational objective is related to the program's Strategic Objective II.1: "Operate an audit program which ensures that all public utility companies are on the tax rolls and that 375 personal property audits are conducted annually".

Louisiana: 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005	Performance At Executive Budget Level FY 2004-2005
S	Number of personal property audits conducted (LAPAS CODE - 3604)	20	20	To Be Established	20	20	20
The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							
S	Additional tax added due to personal property audits (LAPAS CODE - 3605)	\$ 500,000	\$ 370,284	To Be Established	\$ 510,000	\$ 300,000	\$ 300,000
The FY 03-04 performance standard as initially appropriated was revised by an August 15th Performance Standard Adjustment Request approved on September 19, 2003.							



441_2000 — Supervision and Assistance to Local Assessors

Program Authorization: Act 10 of 1998.

Program Description

The Supervision and Assistance to Local Assessors Program is responsible for providing computer assistance to parish assessors to improve productivity through the use of electronic filing communications with the Louisiana Tax Commission.

The mission of the Supervision and Assistance to Local Assessors Program is to create a link between the Louisiana Tax Commission and the parish assessors by computer and to coordinate with the assessors to provide them the necessary services and guidance they require from the Tax Commission.

The goal of the Supervision and Assistance to Local Assessors Program is to create an electronic link with all parish assessors.

Supervision and Assistance to Local Assessors Budget Summary

	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	49,645	50,000	50,000	50,000	50,000	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 49,645	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0
Expenditures & Request:						
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Operating Expenses	0	0	0	0	0	0
Total Professional Services	0	0	0	0	0	0
Total Other Charges	49,645	50,000	50,000	50,000	50,000	0
Total Acq & Major Repairs	0	0	0	0	0	0
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 49,645	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0



Supervision and Assistance to Local Assessors Budget Summary

	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
Authorized Full-Time Equivalents:						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
Total FTEs	0	0	0	0	0	0

Source of Funding

This program is funded from Statutory Dedications from the Tax Commission Fund. The Statutory Dedications funds are derived fees assessed for audits and appraisals of public service properties, banking institutions, and insurance companies. (Per R.S. 39:36B.(8), see table below for a listing of expenditures out of each Statutory Dedicated fund).

Supervision and Assistance to Local Assessors Statutory Dedications

Fund	Prior Year Actuals FY 2002-2003	Enacted FY 2003-2004	Existing FY 2003-2004	Continuation FY 2004-2005	Recommended FY 2004-2005	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 49,645	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 50,000	0	Existing Oper Budget as of 12/02/03
Statewide Major Financial Changes:			
Non-Statewide Major Financial Changes:			
\$ 0	\$ 50,000	0	Recommended FY 2004-2005
\$ 0	\$ 0	0	Less Governor's Supplementary Recommendations
\$ 0	\$ 50,000	0	Base Executive Budget FY 2004-2005
\$ 0	\$ 50,000	0	Grand Total Recommended



Professional Services

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2004-2005.

Other Charges

Amount	Description
	Other Charges:
\$50,000	Supervision and assistance to local assessors
\$50,000	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
	This program does not have funding for Interagency Transfers for Fiscal Year 2004-2005.
\$0	SUB-TOTAL INTERAGENCY TRANSFERS
\$50,000	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
	This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2004-2005.

Performance Information

- 1. (KEY) To implement the electronic filing of tax documents that parish assessors must file with the Louisiana Tax Commission by establishing electronic links between the commission and at least 50% of parish assessors.**

Strategic Link: This operational objective is related to the program's Strategic Objective I.1: By 2003 all parishes will be linked electronically with the Tax Commission for filing of tax rolls and change orders.

Louisiana: 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Explanatory Note: There are 70 local assessors in Louisiana. With implementation of a statewide computer-assisted property information system, it will be possible for the Louisiana Tax Commission to expand its monitoring practices. Filing of tax rolls, change orders, and LAT forms electronically by the 70 assessor offices will substantially reduce storage of books and forms annually. The Louisiana Tax Commission has targeted the electronic linking with 30% of the assessor offices each year until all 70 offices can be accessed.



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2002-2003	Actual Yearend Performance FY 2002-2003	Performance Standard as Initially Appropriated FY 2003-2004	Existing Performance Standard FY 2003-2004	Performance At Continuation Budget Level FY 2004-2005	Performance At Executive Budget Level FY 2004-2005
K	Number of assessors filing tax rolls electronically (LAPAS CODE - 3609)	46	54	50	50	66	66
K	Number of assessors filing change orders electronically (LAPAS CODE - 3610)	37	34	37	37	60	60

